

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

KEVIN ROBERTSON

v.

UNITED STATES OF AMERICA

Civil No. – JFM-16-1109

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FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND
2016 SEP 14 AM 11:45
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MEMORANDUM

This is a *pro se* appeal from an order of the Bankruptcy Court denying appellant's motion to reopen his chapter 7 bankruptcy case. The issues have been fully briefed. The order of the Bankruptcy Court shall be affirmed.¹


The asserted basis for reopening the chapter 7 case is that the United States and the Comptroller of the Treasury attempted to collect taxes for the years 2008 through 2011. A discharge under chapter 7 does not discharge an individual debtor from any debt for a tax for which a return, if required, was not filed. 11 U.S.C. § 523(a)(1)(B)(i); *Moroney v. United States*, 352 F.3d 902, 904 (4th Cir. 2003). Here, the Bankruptcy Court found that appellant had not filed returns for the years 2008 through 2011. The Comptroller of Maryland obtained an order of garnishment for the tax years 2008 through 2011, and it is in response to that garnishment that appellant moved to reopen his chapter 7 case.

The Bankruptcy Court found that appellant had not filed tax returns for the years 2008-2011. This finding was fully supported by the evidence. Accordingly, the Bankruptcy Court's order denying appellant's motion to reopen the bankruptcy case was entirely appropriate.

¹ Because of a temporary imbalance in caseload, I am handling this case for Judge Hollander.

A separate order affirming the order of the Bankruptcy Court is being entered herewith.

Date: 9/14/16



J. Frederick Motz
United States District Judge